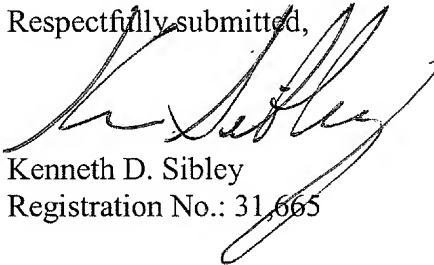


REMARKS

This is in response to Notice of Noncompliant Amendment mailed December 15, 2006.

Respectfully submitted,



Kenneth D. Sibley
Registration No.: 31,665

Customer Number 20792

Myers Bigel Sibley & Sajovec, P.A.
P.O. Box 37428
Raleigh, NC 27627
919-854-1400
919-854-1401 (Fax)

Doc. 553357